18

File No. 1221/35

Collection No.

Mysore Residency
Bangalore

Pros. Serial Nos. 1-5

Subject.

Report on the audit of the Government Veterinary Hospital, Bangalore.

Previous References.

Later References.

1530/37.

Indexed

S. 97.—(Blue).

P.P.—1307 S&F—(M-1907)—8-3-35—65,000.

CORRESPONDENCE.

No. O.A.29:19/35-36/2097 Office of the Accountant General, Fort St. George, Madras, 12th Oct 1935

From

The Accountant General,
(Outside Audit Department), Madras.

To

The Secretary to the Hon'ble the Resident in Mysore, Bangalore.

Through

The Superintendent, Government Tasker Veterinary Hospital
Bangalore

Sir,

I have the honour to forward herewith in duplicate the report (with Appendix) on the inspection of the accounts of the Government Tasker Veterinary Hospital, Bangalore and to request that you will be so good as to return one copy of the same at an early date with the replies of the Superintendent and your orders thereon.

2. The accounts from December/33 to date of inspection were generally examined and the initial accounts of the year 1934-35 test audited. The audit was conducted by Mr Venkatarama Iyer Accountant, Outside Audit Department, in accordance with the rules on the subject.

3. Important irregularities and omissions have been included in the report and the minor defects noticed during audit in the Appendix. Special attention is invited to paragraphs of the report.

4. The general state of the accounts was satisfactory

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
14 OCT 1935
Regd. No. 9836
Subject No. 1221/35

I have the honour to be,
Sir,
Your obedient servant,

(Sd). S. Srinivasan
EXAMINER (O.A.B.)

E.T.K.

No. O.A.29:19/35-36/2098 dated 12th Oct 1935.

Copy of the letter only forwarded to the Secretary to the Hon'ble the Resident in Mysore, Bangalore for information and necessary action.

Examiner, (O.A.D.)

E.T.K. 200 copies,
12-8-'35.

12/X/35

No. 5557-A-35. Cur(6)

S M 2

2

Office of the Collector,
Civil and Military Station, Bangalore.

Dated 23rd October, 1935.

FROM

F.R. Brislee, Esquire, I.C.S.,

COLLECTOR, CIVIL AND MILITARY STATION,

BANGALORE.

To

The Secretary to the Hon'ble the Resident in Mysore,

Bangalore.

SIR,

HOUSE OF THE RESIDENT IN MYSORE
BANGALORE.
26 OCT 1935
Regd. No. 10264.
File No.

1561

AUDIT REPORT on the accounts of the Veterinary Hospital for 1934-35 - Veterinary Superintendent's replies to the Objections - forwarded.

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page 6 ante

I forward herewith letter No.6.A.29. 19/35-36/2097, dated 12-10-1935 from the Accountant General, Madras, together with the Audit Report and the Veterinary Superintendent's replies to the several objections. I note below my remarks on the replies of the Veterinary Superintendent.

Para III (a): The explanation is hardly convincing. A sum of Rs.3-2-0 was apparently received as Hospital receipts on 18-10-1934, but no entries were made in the -- Cash register. The Veterinary Superintendent's explanation that the clerk mixed his own private money with the Office cash is unbelievable, as the clerk had no - business to keep his private money in office. The proper course would have been to credit the amount into the - Treasury as "Unclaimed Cash - particulars of receipts not traceable." The amount should not have been refunded to the clerk.

(b) The -

3

(b) The above remarks apply in this case also. I consider that the amount should be credited into the - Treasury as proposed above and not refunded to the Clerk.

(c) To prevent a recurrence of serious mistakes - pointed out by the Auditor, I am directing the Veterinary Superintendent to check the counter-foils of receipts with the Cash Book and the cash on hand daily. The - Veterinary Superintendent has already been instructed that he should sign the receipts for all cash received, and that on no account should this be done by the clerk.

IV. (a) I am asking the Veterinary Superintendent to state why it was not explained to the Auditor that the animal was fed by the owner from 18th May to 17th June, 1934, and to furnish ~~xxx~~ full details for the recovery of Rs.(7569)-75-6-9.

(b) I am directing the Veterinary Superintendent to note in manuscript in the register under every case the following heads and not to postpone this until fresh registers are received.

1. Treatment charges.
2. Feeding charges.
3. Operation charges.
4. Charges for injection.

(c) The Veterinary Superintendent's contention seems strange. He must surely refer to the various registers such as Feeding, Advances, etc., when determining the - amount of hospital dues to be recovered from the parties. Since such bills will not be many and their preparation should not take much additional time, I am asking the - Veterinary Superintendent that regular bills should be issued as suggested by the Auditor.

V. (a). No remarks.

(b) I -

4

(b) I am asking the Veterinary Superintendent to verify the stock every year and make an entry to this effect in the Register.

(c) I am instructing the Veterinary Superintendent that all furniture etc., should be brought on to the - stock book immediately they are received.

VI. (a) The quantity of the medicines in question has apparently been indented for in excess of annual - requirements. I am instructing the Veterinary Superintendent that in future his indents for medicines should be based on the average of the preceding years, and that none of the medicines should be indented for in excess of annual requirements.

As the medicines have not been used for the past two or three years, I am asking the Veterinary Superintendent to state why steps should not be taken for their disposal by sale, or return them to the Medical Stores. Some of them may have become unfit for use after a long period of time.

VII. (A). In letter No.V.467-34, the Veterinary Superintendent, informed the Collector that the Vaginal Speculam has been taken into account in the Stock Register of Instruments. This was reported to the Secretary to the Hon'ble the Resident in Mysore, Bangalore, in para 4 of this Office No.2666-A-34, dated 22-6-1935. He is - guilty here of making a wrong report without verification.

(b) I am asking the Veterinary Superintendent to send a further report after ascertaining from the Medical Stores whether the two instruments (1) Bistoury double curved and (2) Bistoury curved are with the Medical Stores Depot, and to state who certified the Hypodermic Syringe to be beyond repair and to forward a copy of that letter.

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I am instructing the Veterinary Superintendent to be more careful in the proper maintenance of these - registers.

A p p e n d i x.

Items 1 to 4 and 6. No remarks.

Item 5: I am asking the Veterinary - Superintendent to check the register with the actual balance periodically.

On the whole I think that the irregularities, omissions and defects pointed out in the Audit are attributable less to inadequate staff than to insufficient discipline and control over the present staff.

I have the honour to be,

S i r,

Your most obedient servant,

Collector.

24.10.

25 OCT. 1935

Copy to the Veterinary Superintendent, C & M Station, Bangalore, for information and guidance. The further reports called for, vide items IV (a), VI (a) and VII (b) should be submitted at a very early date.

bsm.

(6

No. O.A.29:19/35-36/2097 Office of the Accountant General,
Fort St. George, Madras, 12th Aug 1935

From

The Accountant General,
(Outside Audit Department), Madras.

To

The Secretary to the Hon'ble the Resident in Mysore.
Bangalore

Through

The Superintendent, Government Tasker Veterinary Hospital
Bangalore

Sir,

I have the honour to forward herewith in duplicate the report (with Appendix) on the inspection of the accounts of the Government Tasker Veterinary Hospital, Bangalore and to request that you will be so good as to return one copy of the same at an early date with the replies of the Superintendent and your orders thereon.

2. The accounts from December 1933 to date of inspection were generally examined and the initial accounts of the year 1934-35 test audited. The audit was conducted by Mr. P. Venkatalamaiya Accountant, Outside Audit Department, in accordance with the rules on the subject.

3. Important irregularities and omissions have been included in the report and the minor defects noticed during audit in the Appendix. ~~Special attention is invited to paragraphs~~ of the report.

4. The general state of the accounts was satisfactory

I have the honour to be,
Sir,
Your obedient servant,

EXAMINER (O.A.D.)
12 x 35

E.T.K.

No. O.A. dated 193 .

Copy of the letter only forwarded to the
for information and necessary action.

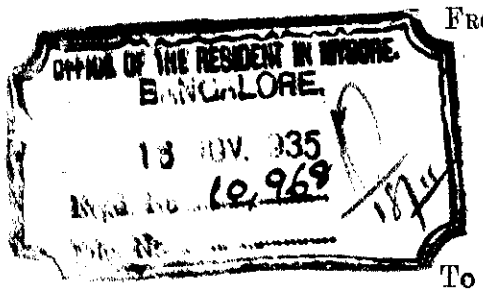
Examiner, (O.A.D.)

E.T.K. 200 copies,
12-8-'35.

No. 5557-A-35. Enc.6.

Office of the Collector,
Civil and Military Station, Bangalore.

Dated 12th November 1935.



From

F.R.Brislee Esq.,I.C.S.,
Collector, Civil and Military Station,
BANGALORE.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

Sir,

Audit report on the accounts of the Veterinary Hospital for 1934-35 - Veterinary Superintendent's further reports - forwarded.

In continuation of this office No.5557-A-35 dated 23-10-35, I forward herewith the further explanations of the Veterinary Superintendent etc. detailed in the margin.

1) V.S's No.V.612/35 dated 4-11-35 (with details for Rs. 75-6-9)
2) V.S's No.585/35 dated 25-10-35 to the Officer-In-Charge,Medical Stores Depot,Madras, and his reply No.241/12798 dated 31-10-35.
3) This office No.5557-A-35 dated 7-11-35 to the V.S.
4) V.S's No.V.639/35 dated 9-11-35.

In view of the definite opinions given by the Officer-In-Charge, Medical Stores Depot, I am asking the Veterinary Superintendent not to retain any of the medicines without his approval.

I have the honour to be,
Sir,
Your most obedient servant,

Collector.

Letter No.V.612/35 dated 4th November 1935, from the Veterinary Superintendent, Govt.Veterinary Hospital, C & M.Station, Bangalore, to the Collector, C & M.Station, Bangalore.

AUDIT REPORT ON THE ACCOUNTS OF THE VETERINARY HOSPITAL FOR 1934-35 - REPLY TO THE OBJECTIONS FORWARDED TO THE SECRETARY TO THE RESIDENT IN MYSORE - YOUR NO.5557-A-35 DATED THE 23RD OCTOBER 1935 - AND COPY COMMUNICATED TO THIS OFFICE.

PARA IV (a) : All the information asked for by the Auditor at the time of audit were furnished to him. The details for Rs 75-6-9 is appended.

PARA VI(a) : I am enclosing a copy of the letter received from the Medical Stores Depot, Madras. I suggest in the circumstances explained by the M.S.D., that such of the drugs as could be made use of, may be issued for use and those unfit for use may be destroyed.

PARA VII(b) : The instruments in question (Bistoures, double and curved) were not brought to the stock book as they were not fit for service and were not sent to the M.S.D. since they were found beyond repairs. It has been the practice in this Hospital that all unserviceable articles being omitted from bringing into the Stock Register; however they have since been brought into account as pointed out by the Auditor. I am preparing and submitting a list of unserviceable instruments for auction.

As regards the Hypodermic Syringe I am sending a copy of the letter, the original being with the Collector sent to him with my letter No.V.511/35 dated the 26th September 1935.

Copy.

M. Eechappa
14-11-35
Sheristadar.
14-11-35.
14/11

Details for Rs 75-6-9 recovered from Mr.G.Jayagopal Naidu towards feeding charges of the horses.

Hospital charges from 18-5-34 to 15-8-34, 90 days @ 4/- as per day ...	Rs 22- 8- 0
Cost of Bellary grass supplied for 30 days, from 20-6-34 to 29-7-34 - 535 lbs. @ Rs 5/- per 100 lbs. (market rate)	26-12- 0
From 31st July to 15th August @ one bundle per day - 16 bundles @ 5as. a bundle ...	5- 0- 0
From 18-6-34 to 15-8-34 - 59 days Oats @ 4 lbs. a day - 236 lbs - 18 lbs. per Re. ..	13- 1- 0
Bran -do- for 59 days @ 6 lbs. a day - 354 lbs. @ 16 lbs. per Re.	22- 2- 0
9 Bundles of bedding straw @ 15 as a bundle...	8- 7- 0
TOTAL RS	97-14- 9
Less hospital charges ... ... (-)	22- 8- 0
RS	75- 6- 9

" EXTRACT "

sd/- M.R.CHENGERI.

Veterinary Superintendent.

Copy.

M. Seethuppa
14-11-35.

Sheristadar.
14-11-35.

Tel 14/11

(10)

Letter No.585/35 dated the 25th October 1935, from the Veterinary Superintendent, Govt.Veterinary Hospital, C & M. Station, Bangalore, to the Officer In Charge, Medical Stores Depot, Madras.

I have the honour to state that some of the drugs marginally noted are being found unused, and unfit for use.

	lb. oz. dr.	Date.
1. Acidum Hydro Cyanicum dil.	0 - 4 - 0	10- 3-33.
2. Acidum Nitricum ...	1 - 0 - 0	13- 4-33.
3. Acidum Sulphuricum ...	1- 0- 0	28- 4-34.
4. Asafoetida ...	2- 0- 0	14-11-32.
5. Caffiene citras. ...	0 - 4- 0	21- 4-34.
6. Calcii Chloridum ...	1 - 0 - 0	13- 4-33.
7. Cupric sulphas ...	2 - 0 - 0	-do-
8. Ferri Et.Ammonii Citras ..	2 - 8 - 0	9 - 4-32.
9. " Quinine Citras ...	0 - 8 - 0	-do-
10.Liquor Potassae ...	1 - 0 - 0	13- 4-33.
11.Phenaacetinum ...	1 - 0 - 0	9 -4-32.
12. Pot.Bromide ...	1 - 0 - 0	13 -4-33.
13. Pulvis Rhei Co ...	1 - 0 - 0	9 - 4-32.
14. Tincture Calumba ...	3 - 8- 0	26-12-33.
15. Pulvis Jalap Co. ...	1 - 0 - 0	13- 4-33.
16. Tincture Sennae Co. ...	4 - 0 - 0	-do-
17. Zinc Chloride ...	1 - 0 - 0	-do-
18. Amylum	3 - 0 - 0	26- 8-33.
19. Sodium Bromide ...	1 - 0 - 0	13 -4-33.
20. Gallic acid ...	1 - 0 - 0	-do-
21. Liq.Arsenic etc.Hydra Iodede ...	1 - 7- 0	15-11-32.

I am to enquire whether the medical stores will be good enough to take them back. An early reply is solicited.

Copy.

M. Ecclesiaffe
14-11-35.
Sheristadar.
14-11-35.
14/11

(11

Letter No.241/12798 dated the 31st October 1935, from the Office-In-Charge, Medical Stores Depot, Madras, to the Veterinary Superintendent, Government Veterinary Hospital, C & M.Station, Bangalore.

Ref.Your No.V.585/35 of 25-10-1935.

The drugs being unfit for use, may be destroyed by you.

Copy.

M. Seetharaman
14-11-35.
Sheristadar.

14-11-35.

Tel 14/11

12

Letter No.5557-A-35 dated 7th November 1935, from the Collector, C & M.Station, Bangalore, to the Veterinary Superintendent, Govt.Veterinary Hospital, C & M.Station, Bangalore.

AUDIT REPORT ON THE ACCOUNTS OF THE VETERINARY HOSPITAL FOR 1934-35 - HIS NO.V.612/35 DATED 4-11-35.

The Veterinary Superintendent will please forward a copy of his letter No.585/35 dated 25-10-35 to the Officer In Charge, Medical Stores Depot, Madras, and explain why he proposes to use some medicines when that Officer has certified that all the drugs referred to by the Veterinary Superintendent are unfit for use.

PARA VII (b) : The Auditor has stated that only one Bistowry double curved has been brought to account instead of two. The Veterinary Superintendent in his reply to this has stated that steps are being taken to ascertain whether it (the second one) has been sent for repair to Medical Stores. His present explanation is different. The discrepancy in the explanations should be reconciled.

It is presumed that the Hypodermic Syringe is the one referred to in Item (1) of letter No.89/454 dated 12-4-30 from the Officer In Charge, Medical Stores Depot, Madras.

Copy.

M. Ee Chandra
14-11-35.
Sheristadar.
14-11-35.
14/11

13

Letter No.V.639/35 dated 9th November 1935, from the Veterinary Superintendent, Government Veterinary Hospital, C & M. Station, Bangalore, to the Collector, C & M.Station, Bangalore.

AUDIT REPORT ON THE ACCOUNTS OF THE VETERINARY HOSPITAL FOR 1934-35 - YOUR NO.5557-A-35 DATED THE 7TH NOVEMBER 1935.

PARA 1 : A copy of letter No.585/35 dated the 25th October 1935, from the Veterinary Superintendent, Bangalore, to the Officer In Charge, Medical Stores Depot, Madras, is enclosed. It is true that all the medicines mentioned in the list were declared unfit for use by the Officer In Charge, Medical Stores Depot, Madras. But in my opinion the items Nos.3 and 5 in the list were only purchased in 1934 and cannot be too old now to be condemned. They may be used, if immediately issued for use.

PARA II : The instruments in question were unfit for use, and one of them sent to the Medical Stores for repair in 1933, which was subsequently brought into the stock book, while the former being declared beyond repairs, as I have already explained in my previous letter. Since the Audit raised objection in not bringing it to account it has been brought to account. But now I find both of them unfit for use, and in my opinion beyond repairs..

PARA III : The presumption is correct.

Copy.

M. Ecclesiastes
14-11-35.

Sheristadar.
14-11-35.

14/11.

S.N.4

14

D R A F T.

(To be typed in the last column of the Audit Report).

Para III(a).

The explanation is not satisfactory. Private money ought not to have been kept ~~in~~ with office cash; and the proper course would have been to credit the ~~amount~~ into the Treasury as "Unclaimed cash - particulars of receipts not traceable".

Para III(b).

The remarks against Para III(a) apply in this case also. The amount should be credited into the Treasury as unclaimed cash and ~~not~~ refunded to the clerk.

Para III(c).

To prevent a recurrence of the mistakes pointed out by the Auditor, the Veterinary Superintendent has been directed to check the counterfoils of receipts with the Cash Book and the cash on hand daily. He has also been instructed that receipts for all cash received should be signed by him and that on no account should this be done by the clerk.

Para IV(a).

The Veterinary Superintendent has since furnished details for Rs.75-6-9 recovered from the owner of the horse (Copy enclosed). No further action is necessary.

Para IV(b).

Until fresh registers are received, the Veterinary Superintendent has been directed

15

directed to note in manuscript in the register full details under the following heads:-

1. Treatment charges.
2. Feeding charges.
3. Operation charges.
4. Charges for injection.

Para IV(c).

The Veterinary Superintendent has been instructed to issue regular bills as suggested by the Auditor.

Para V(a).

No remarks.

Para V(b).

The Veterinary Superintendant has been asked to verify the stock every year and to make an entry to this effect in the register.

Para V(c).

Instructions have been issued to the Veterinary Superintendent that all articles of furniture etc. should be brought on to the stock-book immediately they are received.

Para VI.

The Officer-in-Charge, Medical Stores Depot, Madras, who was consulted regarding the disposal of the unused drugs, has suggested that they might be destroyed. The Veterinary Superintendent has therefore been asked not to retain any of the medicines without the approval of the Officer-in-Charge of the Medical Stores Depot.

He

He has also been instructed that in future his indents for medicines should be based on the average of the preceding years and that none of the medicines should be indented for in excess of annual requirements.

Para VII(a).

The Veterinary Superintendent evidently made a wrong report without verification. The Hon'ble the Resident ~~hopes~~ trusts that such mistakes will not recur.

Para VII(b).

The Veterinary Superintendent explains that out of the two Bistoures (double curved), one was sent to the Medical Stores for repairs in March 1933 and was subsequently brought ~~into~~ on to the stock-book. The other one, which was declared beyond repairs, has also ~~now~~ since been brought into account. Both are now reported to be unfit for use and beyond repairs. The Veterinary Superintendent has been asked to be more careful in the proper maintenance of these registers.

Appendix.

(To be typed in column 4).

Item 1. No remarks.

Item 2. -do-

Item 3. -do-

Item 4. -do-

Item 5. The Veterinary Superintendent has been asked to check the register with the actual balance periodically.

Item 6.

17

Item 6. No remarks.

Tone 21/12

SECRETARY TO THE RESIDENT.

10.12.35

S N 5

18

Issued 21-12-35

Issued 9.1.36

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter* / ~~Memorandum~~ / ~~Telegram~~

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

Class for telegrams: ~~Ordinary~~ / ~~Express~~ / Urgent* / Priority / Clear Line†

No. F.1221-35 Dated 9th ~~December~~ January 1936.

R.O.II.

From

The Secretary to the Resident.

To

The Accountant-General,
(Outside Audit Department),
Madras.

Audit Report on the accounts of the Veterinary Hospital, Bangalore for 1934-35.

Sir,

With reference to your letter No. O.A.29:19/35-36/2097, dated the 12th October 1935, I am directed to return one copy of the report on the accounts of the Govt. Veterinary Hospital, Bangalore, with the replies of the Veterinary Superintendent and the orders of the Hon'ble the Resident thereon.

I have etc.,

21/12

SECRETARY TO THE RESIDENT.

Copy with a copy of the Hon'ble the Resident's orders forwarded to the Collector, C. & M. Station, Bangalore, with reference to his letters No. 5557-A-35 dated the 23rd October 1935 and No.5557-A-35, dated the 12th November 1935.

10.12.35

To be issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

Issued on

S.N.2

S. N.3

S. S.

MGIPC—S1—158(Gen1)MFP—(M-1983)—3-5-34—50,000 Pads.